

FIG. 1

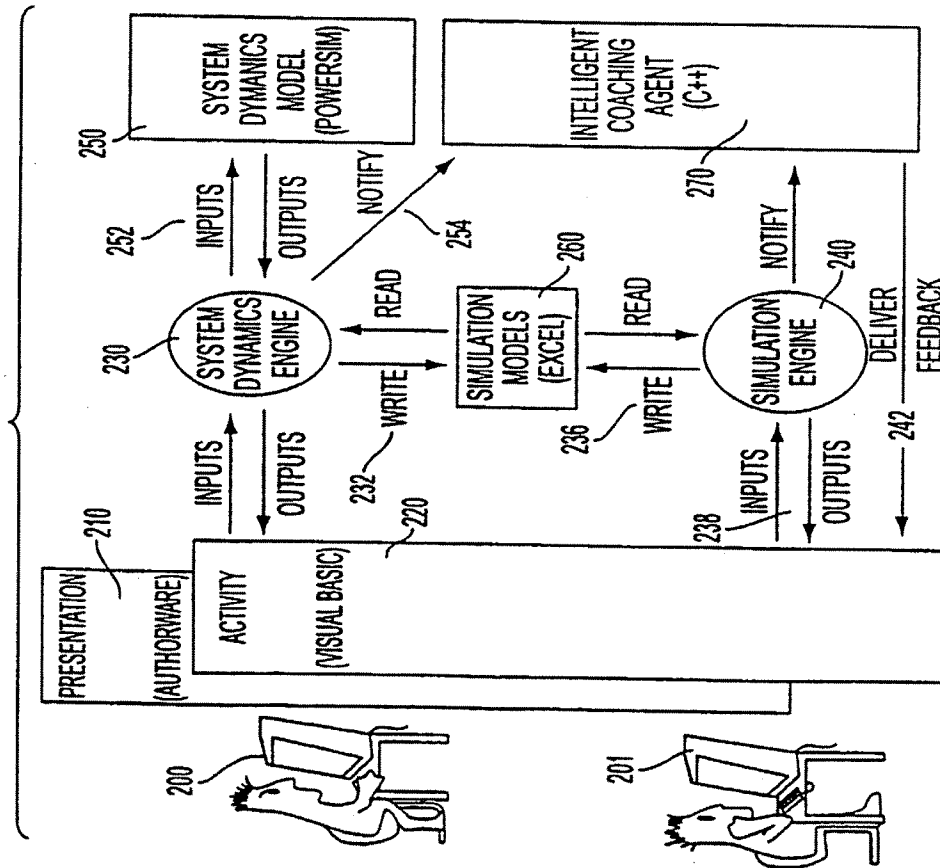


FIG. 2

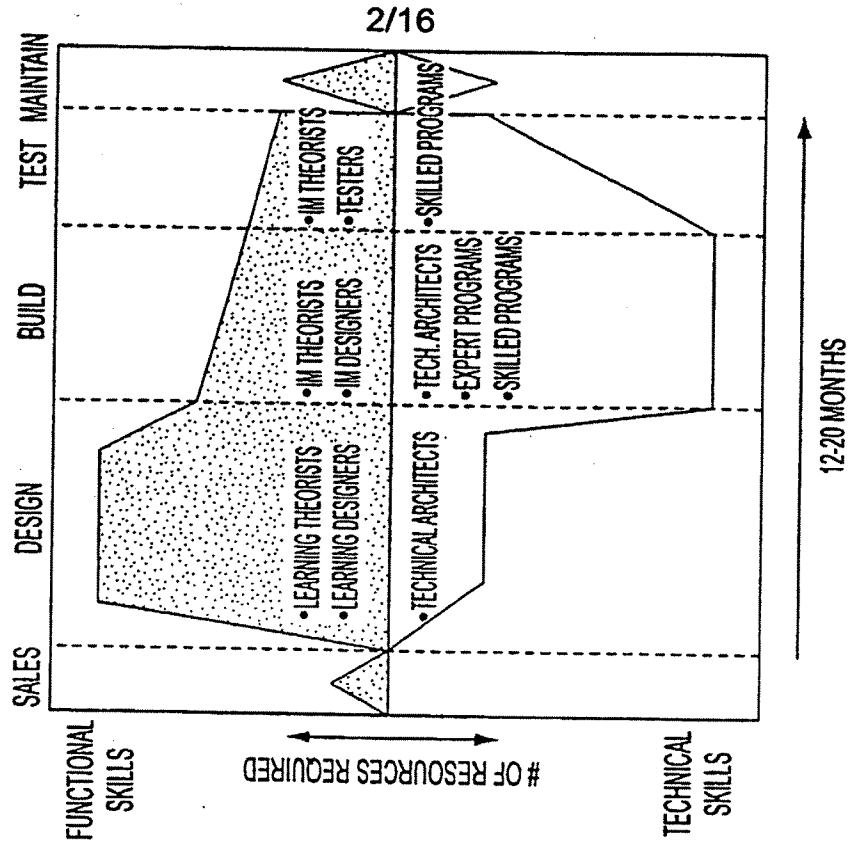


FIG. 3

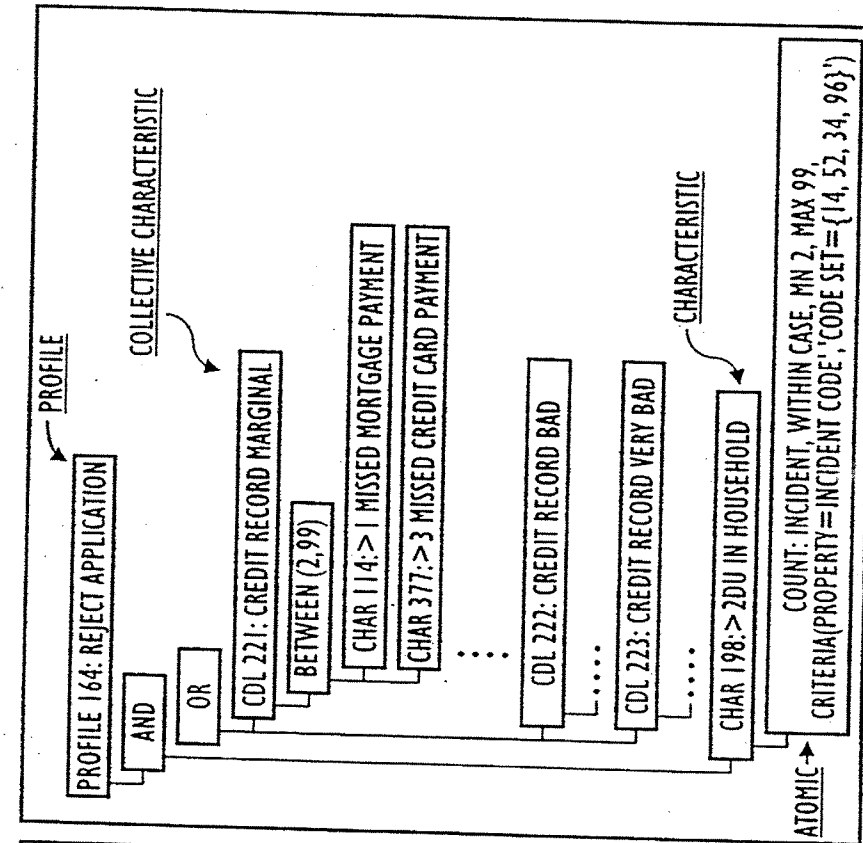


FIG. 4

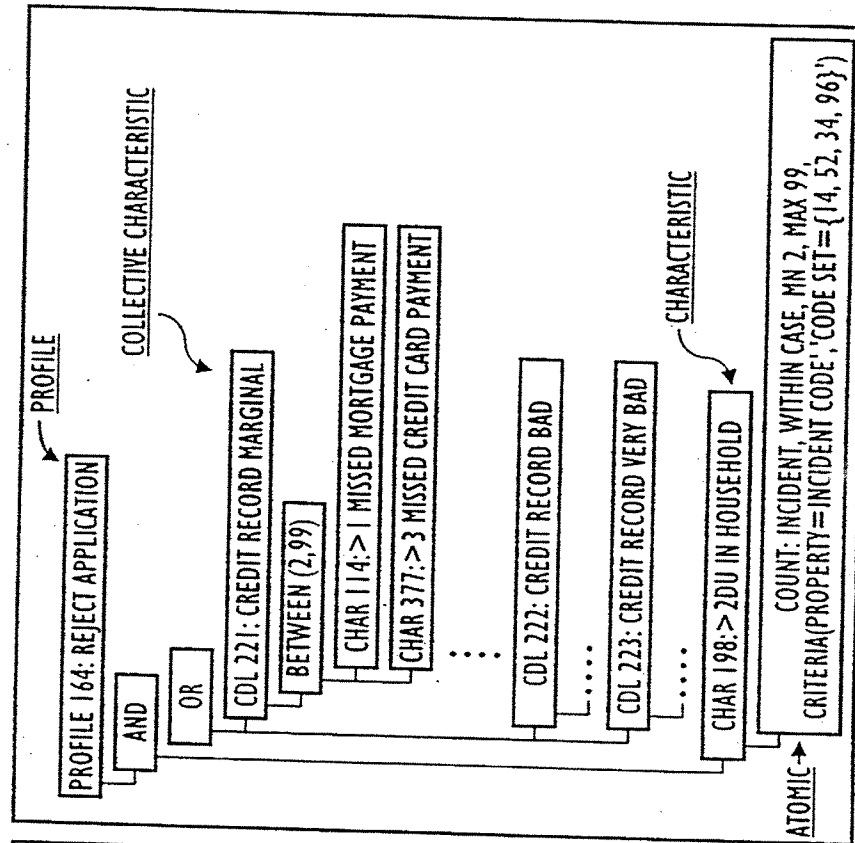


FIG. 5

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RECORD TRANSACTIONS: JOURNALIZE → PREPARE FOR MEETING

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL

ASSETS	LIABILITIES & EQUITY	REVENUES	EXPENSES
510 COST OF GOODS SOLD			
513 DIRECT MATERIAL VARIANCE			
515 CASH DISCOUNTS EARNED			
571 IMPAIRED INTEREST EXPENSE			
580 OTHER FINANCIAL CHARGES			
970 INTEREST EXPENSE			
8100 SALARIES AND WAGES EXPENSE			
8200 PAYROLL ALLOWANCES			
8300 EMPLOYEE BENEFITS			

DATE: 01/02
DESCRIPTION: START-UP INVESTMENT IN E-BIKES FROM E-CORPORATE RECEIVED IN CASH
AMOUNT: \$210,000.00
TOTAL: \$210,000.00

BACK 1 OF 22 NEXT

DATE	ENTRY	ACCOUNTS	JOURNAL: Y1	DR	CR
1/01	1				

EXIT P.D. TIME GLOSSARY ? HOW MANY ASSIGNMENT TEAM PSSE ACCOUNTING CONCEPTS

FIG. 7

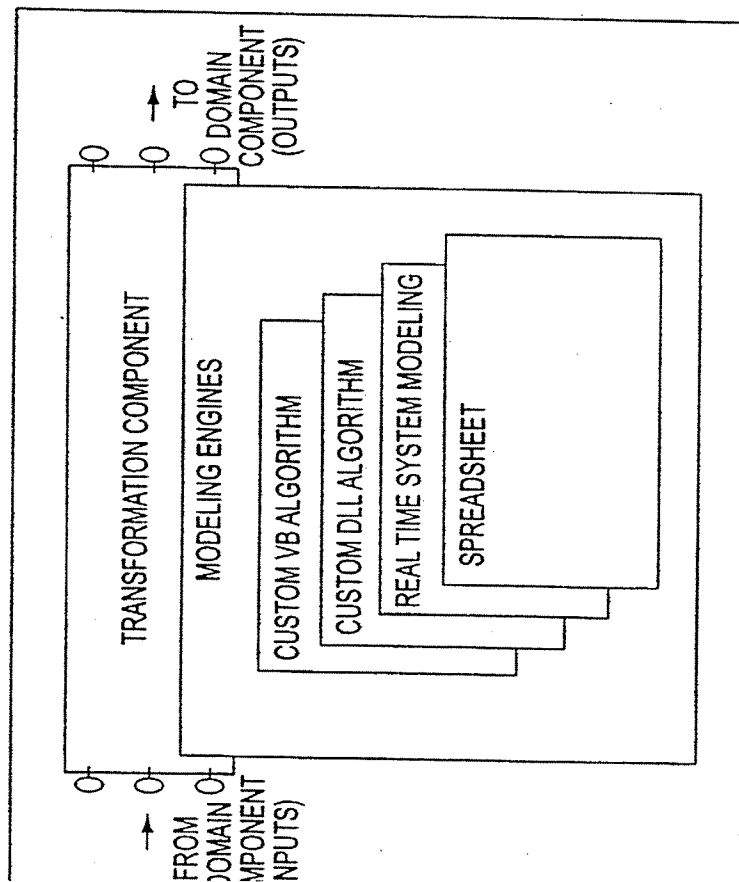


FIG. 6

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1200

1210

RECORD TRANSACTIONS

JOURNALIZE

PREPARE FOR MEETING

DATE: 01/02

DESCRIPTION: STARTUP INVESTMENT IN E-BIKES FROM E-CORPORATE RECEIVED IN CASH

AMOUNT: \$210,000.00

TOTAL: \$210,000.00

INTERNAL DOCUMENT

E BIKES

ASSETS	LIABILITIES & EQUITY	REVENUES	EXPENSES
510 COST OF GOODS SOLD			
513 DIRECT MATERIAL VARIANCE			
515 CASH DISCOUNTS EARNED			
571 IMPUTED INTEREST EXPENSE			
580 OTHER FINANCIAL CHARGES			
570 INTEREST EXPENSE			
990 US FEDERAL INCOME TAXES			
8100 SALARIES AND WAGES EXPENSE			
8200 PAYROLL ALLOWANCES			
8300 EMPLOYEE BENEFITS			

DATE	ENT#	ACCOUNTS	JOURNAL Y1	DR	CR
1/01	1				

ASSIGNMENT

TEAM

ACCOUNTING CONCEPTS

HOW MANY?

GLOSSARY

TIME LINE

EXIT

FIG. 8

TEAM FEEDBACK

YOU HAVENT DONE ANY WORK FOR ME TO REVIEW. TRY TO JOURNALIZE THE FIRST THREE SOURCE DOCUMENTS AND THEN COME TO ME FOR A REVIEW OF YOUR WORK

0.080B

CLOSE

FIG. 9

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REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.

Blue Chip Securities
 SETTLEMENT INVOICE

DATE: 01/02 INV#: 6578-31

DESCRIPTION: \$150,000.00 GOVERNMENT BONDS \$150,000.00

NOTE FROM MANAGEMENT: WE WON'T USE THE ENTIRE \$210,000.00 WE GOT FROM CORPORATE THIS MONTH, SO WE PURCHASED THESE BONDS SO WE CAN EARN SOME INTEREST.

TOTAL: \$150,000.00

2 OF 22

BACK NEXT

ASSETS		LIABILITIES & EQUITY		REVENUES		EXPENSES	
379	PAYROLL TAXES ACCRUED						
380	EMPLOYEE BENEFIT COST ACCRUED						
381	OTHER TAXES ACCRUED						
391	ACCRUED EXPENSES						
401	DEFERRED INCOME						
419	RESERVE FOR SUNDRY LOSSES						
421	RESERVE FOR REPLACEMENT						
462	FOREIGN CURRENCY TRANSLATION ADJ						
471	PAID-IN CAPITAL						
481	RETAINED EARNINGS 1/1						

DATE	ENT#	ACCOUNTS	JOURNAL - Y1	DR	CR
1/31	2	30	ACCOUNTS RECEIVABLE	\$150,000.00	
		10	CASH		\$150,000.00

FIG. 11

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.

E BIKES

DATE: 01/02

DESCRIPTION: START-UP INVESTMENT IN E-BIKES FROM E-CORPORATE RECEIVED IN CASH \$210,000.00

TOTAL: \$210,000.00

1 OF 22

BACK NEXT

ASSETS		LIABILITIES & EQUITY		REVENUES		EXPENSES	
510	COST OF GOODS SOLD						
513	DIRECT MATERIAL VARIANCE						
515	CASH DISCOUNTS EARNED						
571	IMPUTED INTEREST EXPENSE						
580	OTHER FINANCIAL CHARGES						
970	INTEREST EXPENSE						
980	US FEDERAL INCOME TAXES						
8100	SALARIES AND WAGES EXPENSE						
8200	PAYROLL ALLOWANCES						
8300	EMPLOYEE BENEFITS						

DATE	ENT#	ACCOUNTS	JOURNAL - Y1	DR	CR
1/31	1	471	PAID IN CAPITAL	\$210,000.00	
		10	CASH		\$210,000.00

FIG. 10

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REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.

BELL PHONE COMPANY

PAID IN CASH

ACCOUNT NUMBER: 001362
 INVOICE NUMBER: 5438169
 INVOICE DATE: 01/24
 AMOUNT DUE: \$700.00

--- PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT ---

SUMMARY OF CHARGES

PHONE BILL: \$660.37
 TAX: \$39.63
 TOTAL AMOUNT DUE: \$700.00

BACK
3 OF 22
NEXT

ASSETS		LIABILITIES & EQUITY		REVENUES		EXPENSES	
379	PAYROLL TAXES ACCRUED						
380	EMPLOYEE BENEFIT COST ACCRUED						
381	OTHER TAXES ACCRUED						
391	ACCRUED EXPENSES						
401	DEFERRED INCOME						
419	RESERVE FOR SUNDRY LOSSES						
421	RESERVE FOR REPLACEMENT						
462	FOREIGN CURRENCY TRANSLATION ADJ						
471	PAID-IN CAPITAL						
481	RETAINED EARNINGS 1/1						

DATE	ENT.#	ACCOUNTS	JOURNAL-Y1	DR	CR
1/31	3	8506 UTILITIES EXPENSE		\$700.00	
		10 CASH			\$700.00

FIG. 12

TEAM FEEDBACK

0.08019

IN LOOKING AT YOUR FIRST THREE JOURNAL ENTRIES:

- SOURCE DOCUMENT 1 IS JOURNALIZED INCORRECTLY. CONSIDER WHAT ACCOUNTS ARE AFFECTED WHEN CASH IS RECEIVED BY THE BUSINESS.
- YOU HAVE INCORRECTLY JOURNALIZED SOURCE DOCUMENT 2. TAKE ANOTHER LOOK AT THE TRANSACTION DETAILS.
- YOU HAVE CORRECTLY RECOGNIZED SOURCE DOCUMENT 3 AS AN EXPENSE. HOWEVER, YOU NEED TO SELECT A DIFFERENT EXPENSE ACCOUNT FOR YOUR ENTRY.

CLOSE

FIG. 13

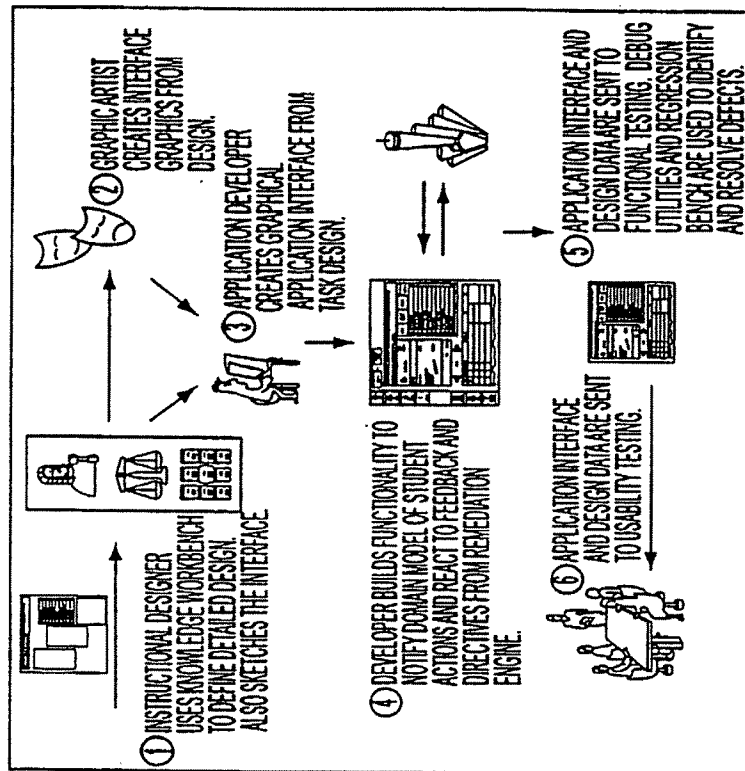


FIG. 15

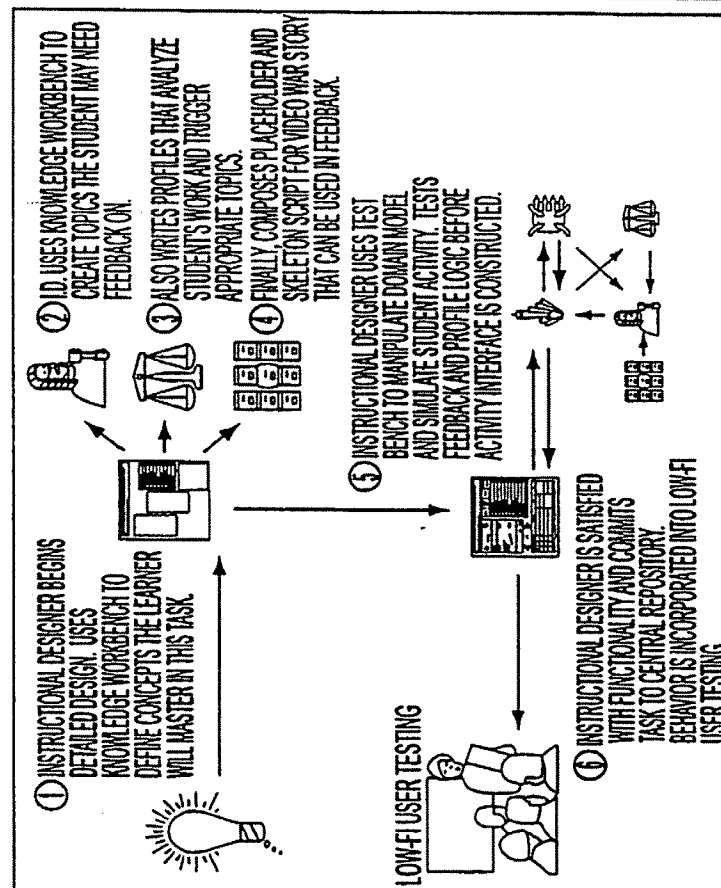


FIG. 14

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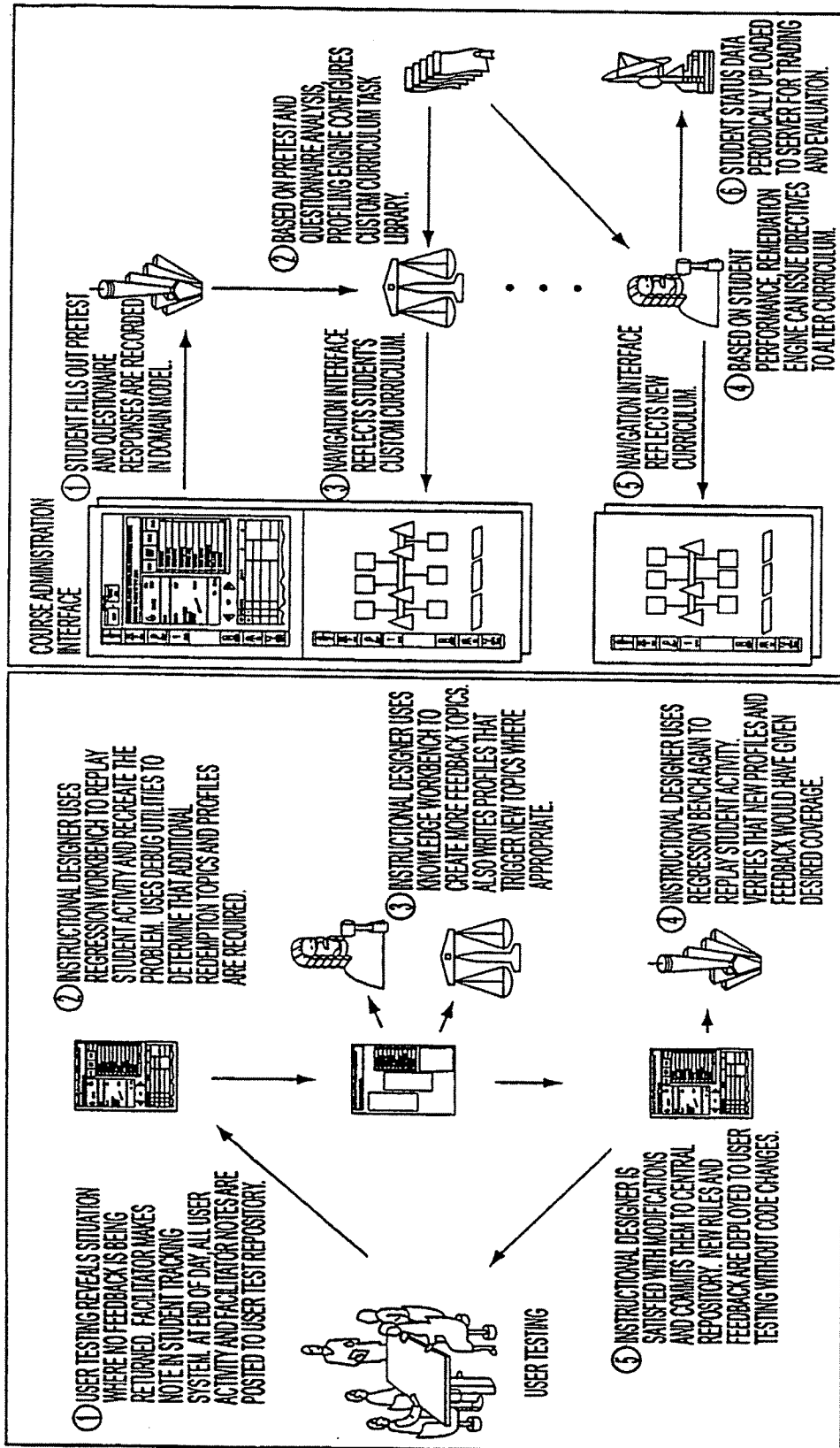


FIG. 17

FIG. 16

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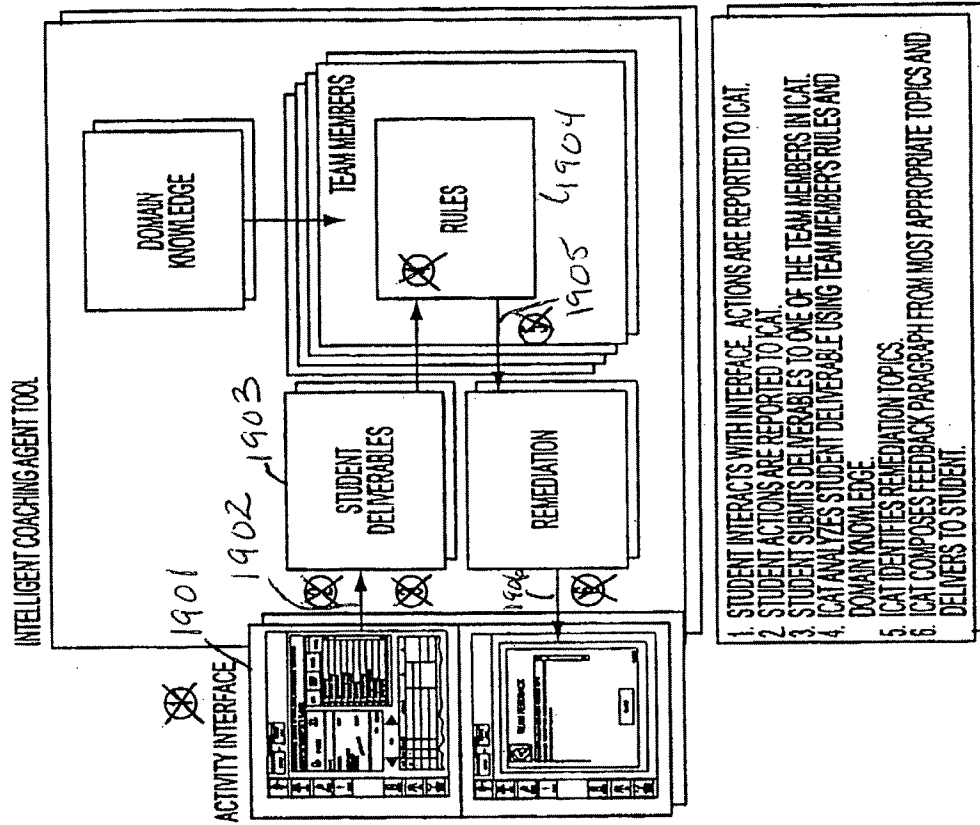


FIG. 19

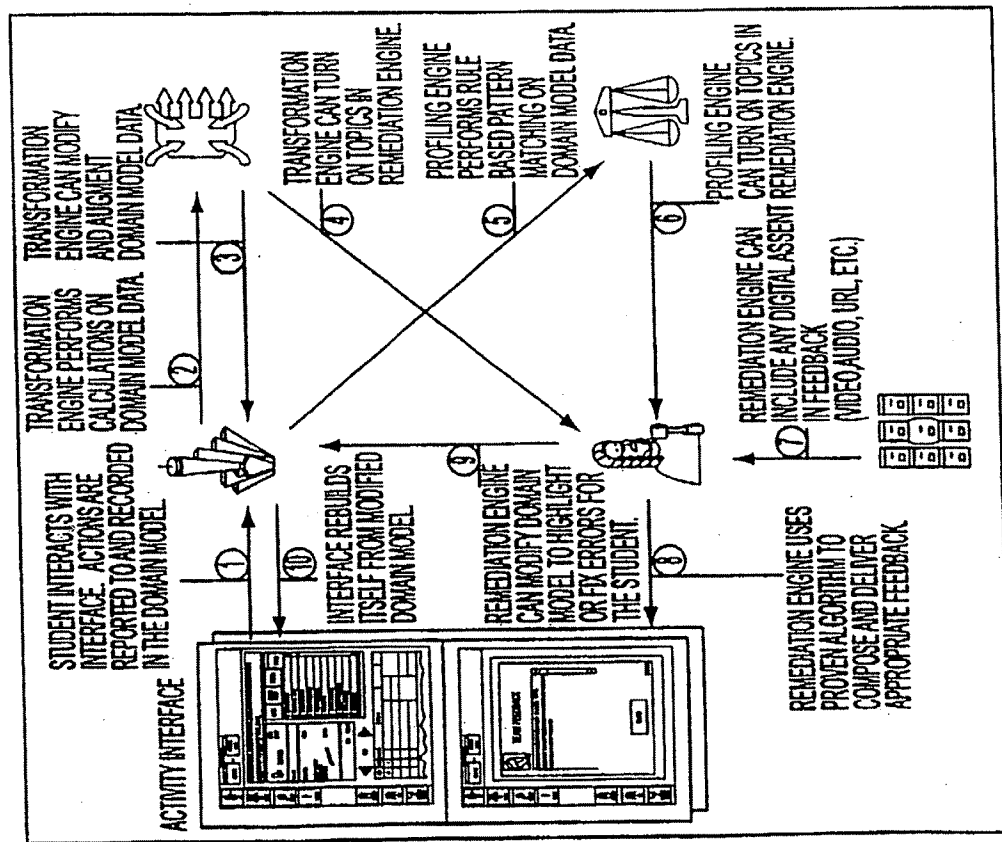


FIG. 18

[illegible]

FIG. 20

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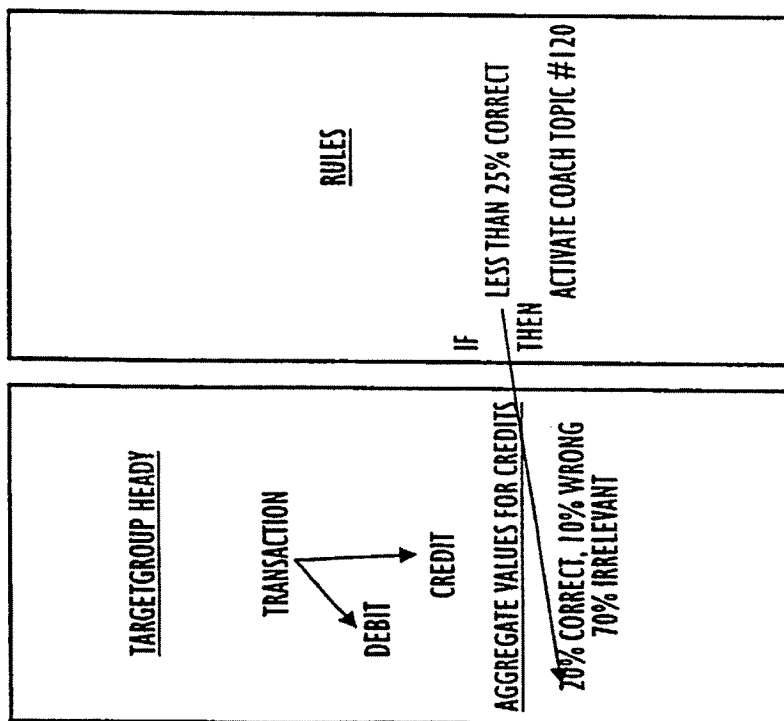


FIG. 22

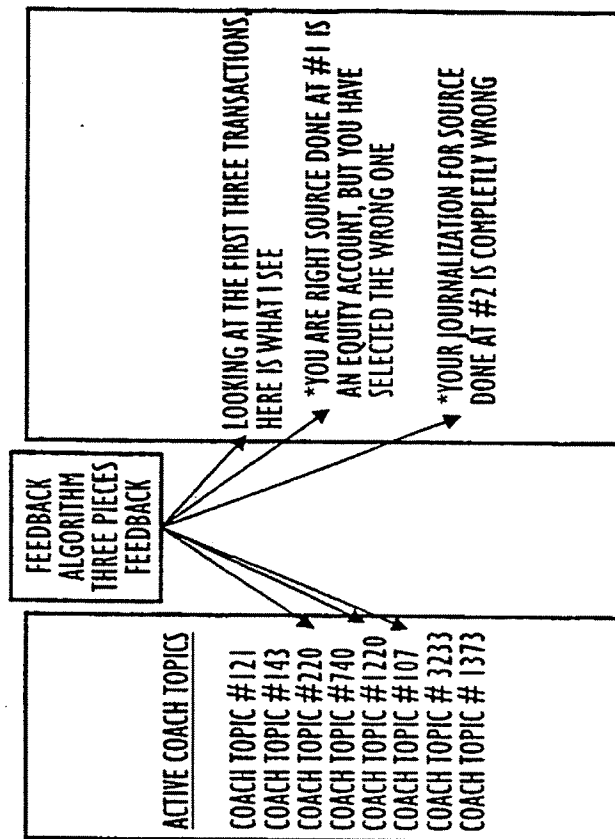
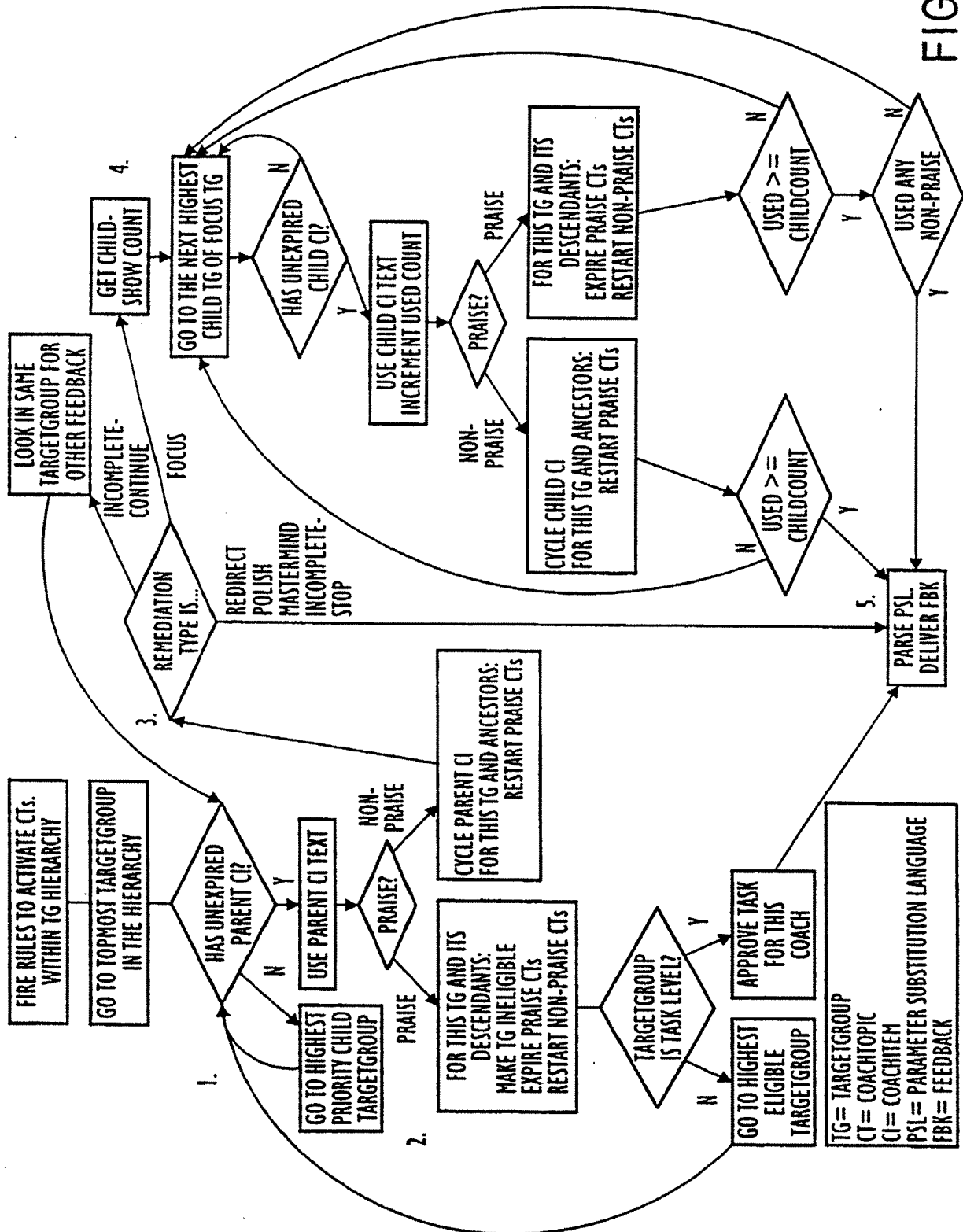


FIG. 23

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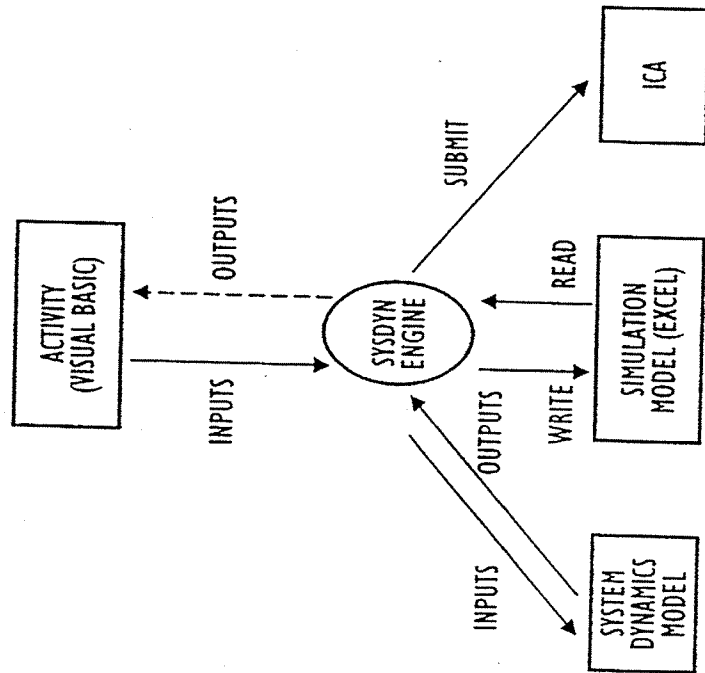


FIG. 27

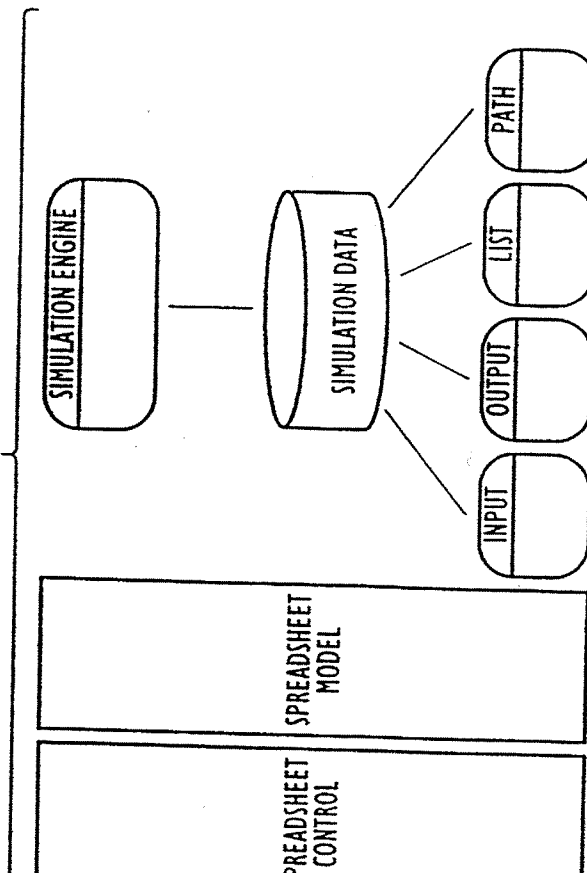


FIG. 25

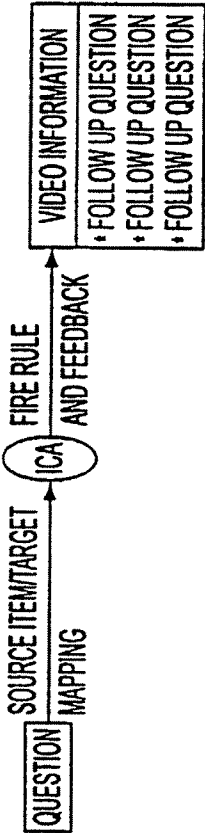


FIG. 28

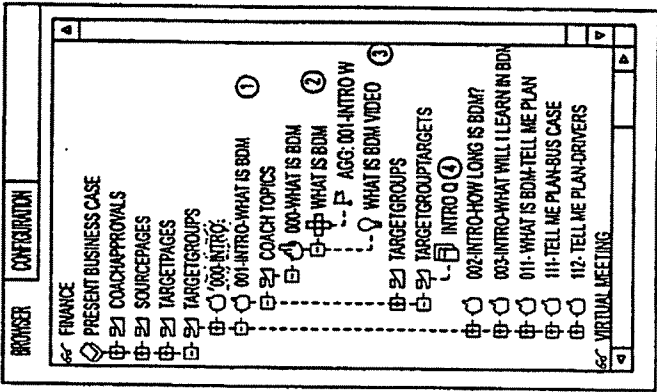


FIG. 29

THE LIST							
A	B	C	D	E	F	G	
13	QUESTION 3						
14	A. IN A HARDWARE STORE YOU CAN FIND THESE PRODUCTS:						
15		HAMMER		\$13.00			
16		SAW		\$15.00			
17		SCREWDRIVER		\$7.00			
18		CHISEL		\$4.00			
19		PAW		\$12.50			
20		SANDPAPER		\$0.50			
21	SELECT THE MAXIMUM NUMBER OF PRODUCTS SO THAT THE TOTAL IS CLOSEST TO \$20.00						
22							
23			DESCRIPTION				
24	-MY LIST-1211	\$7.00	SCREWDRIVER				
25	-MY LIST-1213	\$12.50	PAW				
26	-MY LIST-1214	\$5.00	SANDPAPER				
27							
28							
29							
30							

FIG. 26

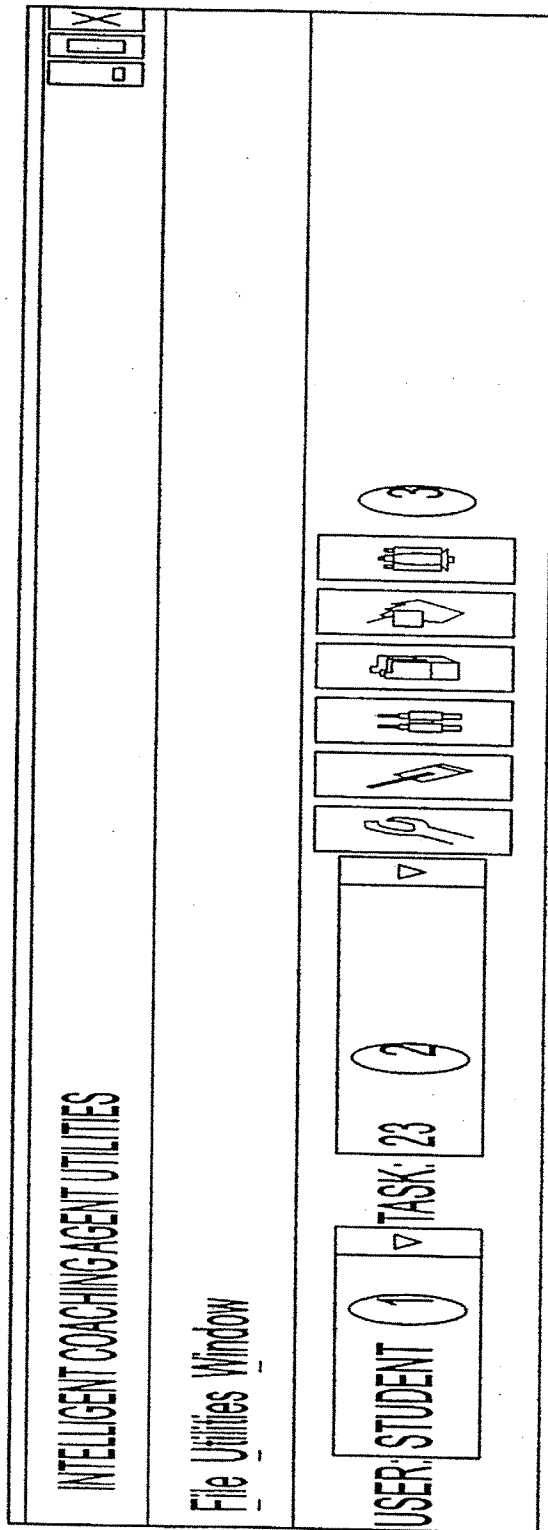


FIG. 30